

Philip C. Baxa (VSB No. 22977)  
MERCER TRIGIANI LLP  
16 South Second Street  
Richmond, Virginia 23219  
Tel: 804-782-8691  
Fax: 804-644-0209  
Phil.baxa@mercetrigiani.com

-and-

KING & SPALDING LLP  
James A. Pardo, Jr.  
Georgia Bar No. 561206  
jpardo@kslaw.com  
Thaddeus D. Wilson  
Georgia Bar No. 596008  
thadwilson@kslaw.com  
1180 Peachtree Street  
Atlanta, Georgia 30309-3521  
Telephone: (404) 572-4600  
Facsimile: (404) 572-5129

*Counsel for Mitsubishi Digital Electronics America, Inc.*

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

-----X  
In re: : Chapter 11  
: :  
CIRCUIT CITY STORES, INC., et al., : Case No. 08-35653  
: :  
Debtors. : Jointly Administered  
: :  
-----X

**MITSUBISHI DIGITAL ELECTRONICS AMERICA, INC.'S RESPONSE TO  
DEBTORS' FOURTH OMNIBUS OBJECTION TO CERTAIN DUPLICATIVE CLAIMS**

NOW COMES Mitsubishi Digital Electronics America, Inc. ("Mitsubishi"), by its undersigned counsel, responding as follows to Debtors' Fourth Omnibus Objection to Certain Duplicative Claims (the "Objection"):

1. In the Objection, the Debtors concede that Mitsubishi filed a proof of claim with the Debtors' claims agent Kurtzman Carson Consultants, LLC ("Kurtzman") on January 28, 2009 (the "Mitsubishi Claim"), attached hereto as Exhibit A. The Debtors correctly observe that

the Mitsubishi claim includes a claim for administrative priority under Bankruptcy Code § 503(b)(9) in the amount of \$4,965,976.18. Mitsubishi does not dispute that such administrative priority claim duplicates that certain Proof of Section 503(b)(9) Claim that had been filed by Mitsubishi on November 18, 2008 in the amount of \$4,965,976.18. A copy of the Proof of Section 503(b)(9) Claim is attached hereto as Exhibit B.

2. However, the Debtors' Objection fails to recognize the amended proof of claim filed by Mitsubishi with Kurtzman on April 17, 2009 (the "Mitsubishi Amended Claim"), attached hereto as Exhibit C, whereby Mitsubishi amended the Mitsubishi Claim to reflect the following claims: a secured claim for \$3,110,267.24 and an unsecured claim for \$12,147,810.41, of which \$7,181,834.23 is a general unsecured claim and \$4,965,976.18 is a Section 503(b)(9) claim for goods shipped to the Debtors within twenty (20) days of the Debtors filing of their bankruptcy petitions.

3. Mitsubishi opposes the Objection solely to the extent that it fails to recognize the Mitsubishi Amended Claim. Mitsubishi does not object to the Debtors' effort to eliminate the Section 503(b)(9) portion of the Mitsubishi Claim as duplicative of the November 2008 Proof of Section 503(b)(9) Claim. Mitsubishi seeks only to clarify that its pending and effective proof of claim is the Mitsubishi Amended Claim, not the originally filed Mitsubishi Claim. Mitsubishi reserves all of its rights with respect to the Mitsubishi Amended Claim, including, without limitation, its rights to amend or supplement such claim.

4. Attached hereto as Exhibit D is the Declaration of Brian Atteberry, Senior Manager, Credit, A/V Division of Mitsubishi, who has personal knowledge of the facts that support this Response.

WHEREFORE Mitsubishi respectfully requests that any order sustaining the Objection properly account for the existence of the Mitsubishi Amended Claim and grant such other relief as may be appropriate.

This 20th day of May, 2009.

**MITSUBISHI DIGITAL ELECTRONICS  
AMERICA, INC.**

By: /s/ Philip C. Baxa  
Counsel

Philip C. Baxa (VSB No. 22977)  
MERCERTRIGIANI LLP  
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Richmond, Virginia 23219  
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Telephone: (404) 572-4600  
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Counsel for Mitsubishi Digital Electronics  
America, Inc.

**CERTIFICATE OF SERVICE**

I, the undersigned, hereby certify that on the 20th day of May, 2009<sup>1</sup>, a copy of the Mitsubishi Digital Electronics America Inc.'s Response to Debtor's Fourth Omnibus Objection to Certain Duplicative Claims was filed via the Electronic Case Filing (/CMECF) system and by hand delivery, as appropriate, and sent by First Class Mail (postage prepaid) and e-mail to the following:

Gregg M. Galardi  
Ian S. Fredericks  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
One Rodney Square  
PO Box 636  
Wilmington, DE 19899-0636

Chris L. Dickerson  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
333 West Wacker Drive  
Chicago, IL 60606

Dion W. Hayes  
Douglas M. Foley  
MCGUIREWOODS LLP  
One James Center  
901 E. Cary Street  
Richmond, VA 23219  
Attn: Dion W. Hayes  
Attn: Douglas M. Foley

/s/ Philip C. Baxa

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<sup>1</sup> Mitsubishi received a waiver in the form of an email from Daniel F. Blanks, Esq., of McGuireWoods LLP, on May 19, 2009, waiving the requirement of the Debtors' Fourth Omnibus Objection requiring actual physical delivery of this response to the parties listed therein occur prior to 4:00 p.m. EST on May 20, 2009. Mitsubishi has delivered copies of this response to the required parties via email pursuant to that waiver and will deliver copies to said parties via first class mail.